



WYOMING DEPARTMENT OF CORRECTIONS

Policy and Procedure #1.115 Fiscal Management and Responsibilities

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Authority: Wyoming Statute(s): 1-39-101, <i>et seq.</i> ; 25-1-104; 25-1-105; 27-14-101, <i>et seq.</i> ACA Standard(s): 4-4025; 4-4026; 4-4027; 4-4031- Revised; 4-4032; 4-4034; 4-4035; 4-4040; 4-4041; 2-CO-1B-01; 2-CO-1B-05; 2-CO-1B-11.		Effective Date: February 15, 2015 Revision/Review 02/15/14 History: 02/01/13
Summary of Revision/Review: Updates existing policy pursuant to annual review.		
Cross Reference of Policy: P&P # 1.106, <i>Fiscal Control</i> ; P&P #1.110, <i>Budget Preparation Procedure</i> .	Supersedes Existing Policy :	
Approved: R.O. Lampert Robert O. Lampert, Director		2-2-15 Date

REFERENCE

1. ATTACHMENTS – None Noted
2. OTHER – None Noted



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I. PURPOSE

- A. **Fiscal Management of Agency.** The purpose of this policy and procedure is to outline uniform guidelines by which the Wyoming Department of Corrections (WDOC) will provide for agency fiscal management, delegation of fiscal management responsibilities, and standards for fiscal management at the various management levels.

II. POLICY

- A. **General Policy.** It is the policy of WDOC that the WDOC Director shall be responsible for all agency fiscal policy with overall fiscal management and control delegated to division administrators and each facility CEO. Within the framework established by higher authorities, the department has established system-wide fiscal procedures. Managers at all levels of the department should be familiar with these procedures, as they are responsible for fiscal procedures within their area of supervision. Ongoing monitoring of all fiscal activities shall be done by managers at all levels. (ACA 4-4025)
1. The Central Services Division shall administer fiscal operations at the Department level. This unit provides services to the department in budgeting, accounting, procurement, fiscal reporting, inventory control and other fiscal activities as deemed necessary and serves as the coordinating unit between the Department and other state agencies in fiscal matters.
 - i. The Central Services Administrator shall ensure monthly agency financial reports are provided to executive level administrators for monitoring and review of the expenditure of funds. (ACA 2-CO-1B-01)
 2. Each CEO is responsible for fiscal policy, management, and control. Fiscal management may be delegated to a designated staff person.
 - i. Fiscal officers shall have appropriate professional qualifications as set forth by the Wyoming Department Administration & Information, Human Resources Division class specifications. (ACA 4-4026)
- B. **Insurance Coverage.** It is the policy of the WDOC to provide insurance coverage pursuant to Wyoming State statutes. (ACA 4-4041; 2-CO-1B-11) Insurance coverage shall include but not be limited to:



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- i. Worker's Compensation under the provisions of the Wyoming Worker's Compensation Act, W.S. § 27-14-101, *et seq.*;
- ii. Civil liability and bonding under the provisions of the Wyoming Governmental Claims Act, W.S. § 1-39-101, *et seq.*; and
- iii. Liability for official vehicles as provided under State of Wyoming, Vehicle Use Policies and Procedures, and Wyoming Governmental Claims Act, W.S. § 1-39-101, *et seq.*

III. DEFINITIONS

- A. **Business Manager:** Prison Division facility Business Managers or the WDOC Fiscal Manager for the Field Services Division and Central Office.
- B. **Chief Executive Officer (CEO):** A CEO is identified, but not limited to, the following positions: Director, Deputy Director, division administrators, deputy administrators, wardens, district supervisors, adult community corrections coordinator, and adult community corrections directors.
- C. **Fiscal Management:** (*For this policy only.*) All WDOC financial transactions including budget, accounting, purchasing and inventory control.
- D. **Fiscal Manager:** Agency fiscal manager reporting to the Central Services Administrator and responsible for agency fiscal affairs.
- E. **WOLFS:** Wyoming On-Line Financial System is designated as the State of Wyoming's uniform accounting system required under W.S. § 9-4-217(a).

IV. PROCEDURE

A. Fiscal Procedures

1. The Central Services Administrator or designee shall develop and provide operational handbooks to each facility Business Manager that will consist, in part, of a listing of WDOC policy, procedures and reference material relevant to fiscal management and standards, travel, procurement budget, including the Inmate Trust Accounting System. A full set of handbooks will be maintained in the Business Managers Office.
 - i. The fiscal operational handbook shall cover, at a minimum, the areas of fiscal controls, petty cash, bonding for all appropriate staff



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(when required by state law), signature control on checks, and the issuing or use of vouchers. (ACA 4-4027; 2-CO-1B-05)

B. Fiscal Management

1. Each Warden shall have authority and responsibility for their respective institution's fiscal matters and may delegate fiscal operational duties to the facility Business Manager. (ACA 4-4025)
 - i. Each facility shall develop and maintain internal accounting practices incorporating Wyoming On-Line Financial System (WOLFS) biennial budget and expenditure data to provide information reporting the current status of appropriation, revenues and expenditures. (ACA 4-4032)
 - ii. Ongoing monitoring of each facility's fiscal activities shall occur as specified herein. The results shall be reported in writing and forwarded to Central Office. (ACA 4-4035)
 - a. Monthly written facility financial reports shall be provided to each respective Warden by the 10th of each month.
 - b. Quarterly, facilities shall provide a standardized written report to the Prison Division and Central Services Administrators detailing a review of the WOLFS B102 Expense Budget Report.
 - c. Each facility shall complete and submit a standardized Monthly Facility Operations Report to the Prison Division Deputy Administrator of Operations.
 - iii. Reports of all monies collected and disbursed shall be distributed to the Central Services Administrator by the 15th of each calendar month. (ACA 4-4034)
 - a. With respect to trust funds and canteen funds, facilities shall develop profit and loss reports summarizing monies collected and disbursed per WDOC policy relevant to each respective program.

- C. Staff Development.** Newly appointed business managers/fiscal officers shall undergo a series of staff development training that shall consist of the following components:



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1. Within the first week of appointment, an informational handbook shall be provided by the business manager/fiscal officer that shall consist, in part, of a listing of WDOC policy and procedures relevant to fiscal management, including the Inmate Trust Accounting System. These policies shall normally be read within the first thirty (30) days of the appointment. A memorandum stating that the required policies have been read and understood shall be placed in the employee's personnel file and the new business manager/fiscal officer shall forward a copy to the Central Services Administrator.
 2. The business manager/fiscal officer shall schedule, through their supervisor, a minimum of two (2) days that the new business manager/fiscal officer will be required to spend at the Central Office in order to become familiar with the various functions and personnel of that division. This will be accomplished within the first three (3) months of appointment.
 3. The business manager/fiscal officer shall schedule a "permanent" business manager/fiscal officer (from another facility) to report to the facility of the new business manager/fiscal officer, and assist that individual in understanding the various functions of the position and allow for continuity of standardized practices. This may be continued annually at the discretion of the Central Services Administrator or designee.
 4. The business manager/fiscal officer shall attend the first five (5) weeks of the Staff Training Academy pre-service training, within the first year of appointment.
 5. The new business manager/fiscal officer shall participate in a learning journey at one or more facilities as determined by the Central Services Administrator and supervisor, within six (6) months of appointment.
- D. Position Control.** The Director along with the Central Services Division Administrator shall regulate position control regarding position allocation, budget authorization, personnel records and payroll. (ACA 4-4040)
1. Monthly reports shall be maintained and distributed to CEO's on the number and type of WDOC positions filled and vacant (*e.g.*, vacancy report, turnover report).
 2. The WDOC Human Resource Manager and Agency Fiscal Manager, in June of each year, shall verify in writing to the Central Service Administrator that all positions are authorized in the WDOC budget or as approved by Governor's action and that needed funds are available.



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- a. Requests for additional personnel through the State budget process shall be made in accordance with WDOC Policy and Procedure #1.110, *Budget Preparation Procedures*, and any additional direction provided by the Governor's Office or Legislature.
3. The WDOC Human Resource Manager shall verify in writing to the Central Services Administrator at the end of each fiscal year on an ongoing basis that all persons are legally employed and attendance records support payroll.

E. Annual Review of Written Fiscal Policies and Procedures.

1. All agency and facility fiscal policies and procedures shall be reviewed annually to ensure that the procedures for the collecting, safeguarding, and distributing of monies comply with the accounting procedures, fiscal rules, and regulations of the department, governing agency policies and Wyoming State statutes. (ACA 4-4031- Revised)
 - i. The Central Services Administrator or designee shall review operational financial handbooks annually and provide updates as required.

- F. Independent Audit.** An internal audit team shall be responsible for conducting annual independent agency wide audits. The supervisor of the audit team shall report in writing within ten (10) business days to the Director. All team members shall report to the audit team supervisor and shall not be affiliated with the division/district/facility/unit being audited. Audited facilities will respond within thirty (30) days with a corrective action plan. Further information regarding audits can be found in WDOC Policy and Procedure #1.106, *Fiscal Control*.

V. TRAINING POINTS

- A. Who is responsible for all agency fiscal policy?
- B. Who is responsible to develop fiscal operational handbooks?
- C. How often are independent audits conducted ?